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General Manager(F&A)
Airports Authority of India
Northern/Western/Eastern/Southern/North Eastern Region
Delhi/Mumbai/Kolkata/Chennai/Guwahati

General Manager (F&A)/Jt.G.M (F&A)
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JVC Coordn. Cell- Delhi/Mumbai

Subject: Implementation of revised responsibility codes

As per the Airports Economic Regulatory Authority of India Act of 2008 the tariff for Aeronautical services, PSF, Development Fee, and any other revenues which are in the nature of passenger handling/aircraft handling will be regulated by AERA. Any proposal for revision of these charges will have to be justified with the details of assets deployed, expenditure incurred, income earned etc. it is essential that the present accounting system should be capable for providing the same. Hence, the existing responsibility codes may be amended to read as under:-

Responsibility Codes

| Code | Location/Responsibility Sector |
|------|--|
| 01 | ATC |
| 05 | AIRPORT |
| 10 | Aeronautical Communication Services |
| 25 | Electrical & Mechanical Unit |
| 30 | Central Radio Stores Depot |
| 35 | Radio Construction and Development Unit |
| 45 | Cargo |
| 50 | Ground Safety Services & Fire Services/FTC/FSTC |
| 55 | Commercial |
| 60 | General Administration & Finance and Accounts & NIAMAR |

| | |
|----|-----------------|
| 70 | Engineering |
| 75 | CISF |
| 80 | FIU |
| 90 | Project Offices |

Following Responsibility codes may be operated for booking of revenue transactions.

Revenue

| | | |
|---------------------------------|---|----|
| RNFC & TNLC | - | 01 |
| PSF | - | 05 |
| UDF/ADF | - | 05 |
| Throughput charges | - | 55 |
| Revenue for Commercial Activity | - | 55 |
| Landing ,Parking & Housing | - | 05 |
| Leasing of Airports | - | 05 |

Other Revenues Heads as per Responsibility codes indicated above.

The Responsibility Code 40 has been abolished and the expenses of CATC may be booked under respective responsibility codes mentioned above.

Expenses to be booked according to departments/service to which it relates. All the expenses transactions should be accounted with the responsibility code without fail so that the compilation of information is facilitated.


Similarly, all the assets along with depreciation thereof should also be classified and booked under the relevant responsibility codes. For e.g.:

- (i) Assets relating to ATC to be booked under responsibility code "01".
- (ii) Communication & Navigation equipments like ILS, DVOR, DME etc relating to ACS to be booked under responsibility code "10".
- (iii) Other assets like Computers, furniture & fixtures etc. to be identified as per its intended use & location and to be booked to the respective responsibility codes.

While passing vouchers if assets relate to more than one responsibility code, the break up should be indicated.

Above guidelines may be followed scrupulously w.e.f. 01.04.2010.

The receipt of this letter may be acknowledged.


(Shanker Chaudhary)
Executive Director (F&A)